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Police use of resources

Gwent Police Authority

We have concluded that Gwent Police Authority has continued to perform well, demonstrating effective arrangements for the management of its resources. The robustness of the Financial Standing theme has been maintained, with evidence of continued strengthening and improvement to the Internal Control, Value for Money, Financial Management and Financial Reporting themes.

Some areas for further enhancement have been identified and these are outlined in this report.

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Summary

1. This report presents the final results of the 2007/2008 Police use of resources assessment (PURE) at Gwent Police Authority (the Authority). We undertook this review during the period April 2008 - May 2008 (with the financial reporting aspects being considered in September 2008), as part of our responsibility to examine the economy, efficiency and effectiveness of the Authority's use of resources under section 17(2) (d) the Public Audit (Wales) Act 2004, and in accordance with the Auditor General for Wales' (Auditor General) Code of Audit and Inspection Practice and Standing Guidance for Auditors.
2. The aim of our review is to provide authorities and forces with a review of their arrangements for managing their resources, including their public accountability and financial frameworks.
3. The PURE assessment enables auditors to form judgements on the police authority and force arrangements to secure effective use of resources across the five themes of financial reporting, financial management, financial standing, internal control and value for money.
4. Each theme consists of a number of key lines of enquiry (KLOEs) and areas of audit focus and evidence. There are also descriptions of performance against each key line of enquiry showing performance at levels 2, 3 and 4. These translate into the following judgements:
 - 1– inadequate performance;
 - 2– adequate performance;
 - 3– performing well; and
 - 4– performing strongly.
5. In forming our assessment, we took into account the requirements of the methodology set out in the "PURE guidance for police authorities - 2008 assessment" issued by the Audit Commission. This is the third year in which we have undertaken this review and the key principle for 2007/2008 is one of a risk based and proportionate refresh from 2006/2007, requiring further evidence on a number of additional, more challenging criteria. Auditor judgements and assessments are based on:
 - key changes to the KLOE criteria referred to in the guidance;
 - actions by police authorities and forces to address improvement opportunities identified in the 2006/2007 PURE assessment,
 - gathering cumulative audit knowledge and intelligence from audit and inspection work to identify gaps in assurance against KLOEs; and
 - working with police authorities and forces to outline gaps in knowledge against KLOE, to refresh specific elements within self-assessments and collate additional documentary evidence.

6. The key consideration has been whether relevant arrangements are 'embedded'. That is, they have been operating consistently with clear outputs and are having an impact. Where authorities are assessed as performing strongly at Level 4, identifying innovation or best practice capable of being shared with others and put forward as notable practice is a crucial element to the score.
7. The scores awarded from the work undertaken as part of this review are shown in Exhibit 1 below. The Authority has maintained its score within all five themes but has demonstrated improvement in all of them, generally acting upon the areas of improvement identified in the previous two PURE assessments. New areas have been introduced across all the KLOEs, and it is to the credit of the Authority and Force that performance in these new areas did not adversely impact on the overall score.
8. In addition four examples of notable practice were identified from the 2007/2008 review and these have been submitted to the national database, demonstrating that the Authority continues to improve its policies and procedures.

Exhibit 1 – Police use of resources assessment scores

Use of resources theme	2007/2008 score	2006/2007 score	2005/2006 score
Financial reporting	3	3	3
Financial management	3	3	3
Financial standing	3	3	3
Internal control	3	3	2
Value for money	3	3	2

Recommendations

9. Appendix 1 includes all the recommendations resulting from this review and the Authority action plan in response to the recommendations made. Exhibit 2 below outlines some of the key recommendations made.

Exhibit 2 – Key recommendations from 2007/2008 PURE review

<i>Financial Reporting</i>
The Authority should give greater consideration to sustainable development in its normal assessments of operations and business cases, as well as how this might be measured simply and reported to stakeholders.
<i>Financial Management</i>
The Authority should monitor and demonstrate how its financial plans and strategies have contributed to the achievement of policing objectives, linking national objectives translated into the strategy down to specific and measurable elements of the annual financial plan.

Financial Standing

The Authority should adopt a comprehensive set of financial health indicators, including challenging targets used to monitor and report on overall financial health on a consistent basis.

Internal Control

The Authority should consider opportunities to extend and streamline the scope of risk management and business planning.

Value for Money

The Authority should fully identify the cost of services and consider benchmarking with other police authorities to identify and share good practice.

Our audit of the Authority's 2007/2008 financial statements has confirmed that it is maintaining effective accounting practices and financial reporting arrangements

10. As in previous years, the accounts were well-prepared, materially accurate, and met all required timescales, including the earlier accounts submission deadline this year. A small number of non-trivial errors or other required adjustments were identified in the course of the audit, or by management. The Authority incorporated successfully into the financial statements the new disclosures required by the Statement of Recommended Practice on Local Authority Accounting 2007. The quality of working papers was again very good, although there is scope for minor improvements in some areas such as the review of earmarked reserves. However we recognise that this was due to additional pressures on Finance staff arising from their involvement with the 2011 'Staying Ahead' Review.
11. Key reports and accounts are being published in a timely manner and the Authority will also shortly be publishing summary financial information. Arrangements are also in place for the translation of the summary financial statements into a variety of languages upon request from stakeholders.
12. Two areas of notable practice were identified for this theme, namely the arrangements for producing and translating the summary financial statements; and also to highlight a number of improvements to the audit process including early visits to identify samples for testing and the provision of key reports electronically.
13. We also noted from our review that there was little evidence of the consideration of sustainability as part of the criteria within operations or reporting the Authority's environmental footprint in public documents. This is an area that stakeholders are increasingly concerned with and the Authority should identify ways in which sustainable development can be considered, measured and reported clearly.

The Authority has continued to demonstrate effective arrangements in relation to financial management during 2007/2008

14. The Authority has effective procedures in place to develop annual budgets and align them with medium term financial strategy and procedures, which focus on and deliver the strategic priorities. The key financial challenge to the Authority and Force following the Comprehensive Spending Review settlement is to deliver improved services within resources remaining static in real terms and the 'Staying Ahead 2011' project will form a central focus for all financial management in the medium term. Business planning and financial planning are closely linked, with broad environmental scanning undertaken and co-ordinated within Corporate Finance to inform financial planning, both in the short and medium-term. Day-to-day business management arrangements remain robust, and clear scrutiny and monitoring processes are in place to manage business objectives.
15. To improve its use of resources, the Authority and Force should consider enhancing the arrangements in two key areas:
 - Whilst the modelling of key balances, resource requirements, and revenue items within the medium-term financial strategy does use different planning scenarios, we recommend that the links between the financial strategy and risk management are made more explicit. In particular, the focus should be the key risks and pressures facing the Authority and Force, cascading them down into the financial strategy covering three years and incorporating projections or forecasts into six monthly interim reporting. The timeliness of strategic review as part of the 'Staying Ahead 2011' project should enable risks to be reflected in strategies; and
 - The Authority should monitor and demonstrate how its underlying plans contribute to the achievement of policing objectives, linking national objectives set out in the overall strategy down to specific and measurable elements of the annual financial plan, for example by linking to specific risk issues referred to within the financial strategy. Adopting suitable financial and non-financial indicators to measure key success factors and regularly reporting them would provide specific evidence that underlying plans are meeting key local and national objectives.
16. In addition, the arrangements to give assurance that all significant partnerships are subject to robust governance arrangements are unclear. We recommend that the Authority/Force considers developing or adopting a standard 'toolkit' of documents and key principles for establishing, running and monitoring significant partnership/joint working arrangements. These principles could include adopting Standard Heads of Agreement, identifying key success factors and incorporating regular monitoring against performance indicators matched to these success factors. However, there is a practical problem in that the wide variety of arrangements in place, from Community Safety Partnerships to Local Service Boards hinders a standard approach. Standard Heads of Agreement could be adopted and there should be further consideration of how existing arrangements can be enhanced.

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17. The Authority's arrangements for budget monitoring are working as intended, corroborated by the financial audit review of budgetary control. There are well-defined procedures in place covering these arrangements, albeit with the final revision to the Budgetary Procedures Manual currently being finalised to reflect the devolvement of police officer establishment costs. In particular, there is an active process of budget monitoring using a range of flexible reporting tools generating specialist reports. Robust and effective budget reporting at Authority level and to the Audit and Resources Committee is being maintained, as well as providing regular reports on a broad range of key financial issues. Improvements have already been made, for instance the Audit and Resources Committee received revised financial reports aligned with their specific requirements from September onwards.
18. To improve its use of resources, the Authority and Force should consider improvements in three areas:
- Variance analysis is undertaken within the finance department is detailed and regular, according to local knowledge of trends, spending delays etc. However, we recommend that the key principles underlying these reviews are summarised in a short guidance paper for Finance staff to aid consistent treatment of variances if any changes in Finance personnel occurred.
 - Monitoring reports are regular, detailed and include accruals-based information. We recommend that they are extended so that as a minimum they also include usage of reserve balances throughout the year, projected year-end reserve balances and projected required reserves. This will not only highlight the reason for changes to the reserves maintained but also ensure Members remain informed of the adequacy of the overall reserve balance.
 - The performance of senior officers is measured using the ACPO competency framework as has been for several years. The framework does not contain any specific objectives regarding financial management and consequently we would recommend senior officers objectives and competencies are aligned with their responsibilities for prudent financial management. Once these are in place, similar objectives and accountability should be cascaded down to other officers and staff with financial management responsibilities (eg, budget holders, business managers etc) as part of the Force's performance development programme for future years.
19. The Authority's capital expenditure is supported by an approved Capital Programme which is updated on a regular basis and has been designed to operate flexibly over two-year periods. This is supported by an overall capital strategy covering five years to 2011 supported by more detailed strategies in individual areas such as estates, fleet and IMT. Investment and disposal decisions are soundly based, with a key element of the 'Staying Ahead 2011' review being the assessment and review of premises usage, running costs and maintenance costs.

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20. There are two areas where the Authority and Force could improve further on the arrangements already in place:
- The Authority and Force have integrated asset management planning with business planning at corporate and service levels. Further integration of asset management into all individual business plans (such as flexible working policies, ICT plans and customer access strategies) should be introduced, to ensure the specific resource and asset requirements of all developments are considered. We understand that the 2011 Review will identify a baseline asset demand and will result in redrafting key strategies.
 - We recommend that the Authority and Force identifies more opportunities for integrating its asset base with other organisations in the third sector and local public agencies. While we accept these opportunities will not always be feasible in practice, there is considerable scope to streamline resources and deliver seamless cross-sector, cross-agency and community based services to users.
21. While not resulting in a change in assessment, we recognise the Authority and Force are taking significant steps via the 'Staying Ahead 2011' review to mitigate the impact on service provision from expected resource restrictions. This demonstrates active financial management in respect of identifying and acting on the main financial risk. Two examples of notable practice have been identified relating to the environmental scanning of financial and non-financial risks undertaken in the Budget Planning Spreadsheet throughout the year, and the review of asset management data using the Rainbow Ladder for decisions on property investment and disinvestment. Financial planning has been strengthened and procedures are sound and operating effectively.

The Authority has continued to demonstrate effective arrangements in relation to financial standing during 2007/2008

22. The financial standing of the Authority is strong, with a relatively high level of cash-backed reserves given annual Authority approval. The general fund balance policy has been specified in the financial strategy as equivalent to 3.3 per cent of net recurring expenditure, with specific earmarked reserves maintained to address specific non-recurring risks. We note that the 'Staying Ahead 2011' Review is not expected to utilise reserves to maintain policing services, other than to pump-prime specific projects. There is no evidence of overspending at an Authority level or that levels of reserves are inappropriate.

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23. While the Authority's financial position is good, one area of improvement to processes could attain a higher score, namely:
- To evidence the continued financial health of the Authority and Force, we recommend a comprehensive set of financial health indicators is adopted, including challenging targets used to monitor and report on overall financial health on a consistent basis. We consider specific indicators split across the APACS policing service domains would be an appropriate basis to measure financial health and identify services with least effective use of financial resources.

The Authority has continued to demonstrate an effective system of internal control

24. The Authority and Force have adopted procedures to maintain a sound system of internal control in managing significant business risks. Risk management processes are developed and continue to be embedded into the culture of the Authority and Force via the work of the Strategic Risk Management Group and reports to the Corporate Planning and Performance Committee. We note that a summary 'Risk Radar' has been compiled for members to consider strategic risks, with a recent review and recalibration of the risks disclosed. Risk identification continues to be standing agenda items at the close of Authority and Force meetings, and this identifies key risks for further review and active management.
25. While overall performance in this area is good, further improvements are possible. These include:
- Risk management training has already been provided. We recommend that the need for further risk management training is considered annually as part of the personal development reviews, and that this is specifically tailored to individual responsibilities and practical requirements. As a minimum, this should include gap analysis for Force officers deemed responsible for local / operational risk identification and management, to minimise the risk of an inconsistent and unbalanced knowledge base.
 - Innovative risk management can extend to include assessing available opportunities capable of being exploited. The 2011 Review is designed to review processes and identify these opportunities, but we would recommend that the consideration, review and assessment of opportunity areas is continued regularly following the conclusion of the 2011 Review. In practice, the national Efficiency Savings targets will identify specific areas and setting up a register of opportunities available to the Force and Authority would be appropriate.

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26. The Authority and Force continue to maintain effective governance arrangements, including appropriate audit committee and internal audit arrangements. Key roles and responsibilities at different levels of the organisation are also clearly defined within Standing Orders, Standing Financial Instructions, the Scheme of Delegation and specific procedure notes. The review of procurement arrangements and adherence to approved standing orders and financial regulations has been maintained, with evidence seen throughout the year of appropriate reporting to members on compliance with other legal requirements. We note the continued development of the Police Authorities of Wales and progress on all-Wales collaboration projects.
27. We noted two areas where governance arrangements could be improved:
- There is a high level assurance framework in place but the mapping of the assurance framework to strategic objectives, risks, controls and objectives is still developing. We recommend the control environment is mapped to current risk management arrangements. This will link strategic objectives, risks and controls and will demonstrate to the Force and Authority that risk management arrangements are embedded.
 - We recommend that an annual process for testing and reviewing Business Continuity and Disaster Recovery plans is introduced by the Business Continuity and Disaster Recovery Steering Group, to ensure plans remain up to date and are proven to work.
28. The Authority has formal code of conduct arrangements in place which are supported by requirements for declarations of interests and gifts received etc. Appropriate whistle-blowing arrangements have been adopted and have been highly publicised internally. The Authority participates actively in the National Fraud Initiative. The Authority also has a Standards Committee. To achieve a higher score, the Authority and Force have to actively demonstrate the effectiveness of these arrangements in changing the culture of the Authority and Force. If suitable processes are adopted that clearly provide this link, it would undoubtedly represent notable practice and should be shared with other Authorities. Evidencing this demonstration is crucial to further improvement, as well as actively demonstrating that the arrangements adopted are fit for purpose and working effectively.

The Authority and Force has continued to provide most services efficiently (at a low cost) whilst maintaining a commendable level of performance

29. In the area of Value for Money, improvements can still be made in the identification and use of cost and activity information to secure improvements in service performance. Such developments in financial management and value for money will become increasingly important given the implications of the Comprehensive Spending Review and national resourcing constraints on policing services. The 2011 Review is already underway and is designed to address these areas and risks.

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30. The HMIC Baseline Assessment 2007 gives an overall rating, and the scores across the themes (Neighbourhood Policing, Performance Management and Protecting Vulnerable People) represent an overall rating of Fair, which is approximately the median position on a national basis. We did note that Performance Management was rated Fair, which is below average performance nationally.
 31. In addition, the Home Office Force Banding Analysis of December 2007 gave a national comparison across six further themes (Reducing Crime, Investigating Crime, Public Safety, Providing Assistance, Citizen Focus and Resource Use). Four of these themes were scored as Fair and two as Good.
 32. Some of the less positive assessments stem from issues with officers and support staff providing inadequate feedback to members of the public and victims of crime. Data quality audits reported in the year highlighted that victim orientated policing had not been embraced by many officers and this reflected in the Home Office and Baseline Assessment audits.
 33. Both the Audit Commission VFM Profile 2007/2008 and the HMIC Finance and Resources Analysis 2007-2008 indicate that expenditure on police services per 000 population and per household is above the England + Wales average, with the former citing Gwent as the second highest in both categories within the Most Similar Force (MSF) group.
 34. We acknowledge that there are local factors influencing these results and performance management focuses on the key priority areas of concern. Benchmarking across other police authorities was recommended in the 2006/2007 PURE assessment and progress is ongoing on a project with the other Welsh Police authorities to review the services they can provide on an All Wales basis. Such a project will ultimately improve policing service quality and efficiency of provision, by identifying the inefficiencies in current processes and streamlining them to improve effectiveness. While there may be further efficiencies gained from benchmarking outside Wales, the all-Wales review will provide a more efficient baseline for any future process comparisons.
 35. As noted previously, Wales Audit Office crime data quality reviews have been undertaken and cite an improvement over the last three years. The Force initially experienced a cultural problem with crime and data quality which stemmed from a number of factors:
 - The requirement to take statements from any member of the public reporting crime. This could cause significant delays in crime and incident recording which would cause failures in data quality testing.
 - The crime and incident IT systems were dated and did not help to produce good management information.
 - Some police officers required development to change the performance 'high detection rate' culture to ensure crimes and incidents were recorded correctly.
 36. Data quality was judged to be Good per the Wales Audit Office crime data quality review 2006/2007, an improvement from Fair, with corporate arrangements and Police Authority arrangements remaining Good but with progress and general improvement in the direction of travel.

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37. However, like most forces, Gwent did not perform well in the NSIR (National Standard for Incident Recording). Therefore, we propose to undertake further work on data quality in November 2008.
 38. A review of efficiency plans show gains are being identified, monitored and realised throughout the year. We note the requirement to achieve cumulative efficiency improvements of 9.3 per cent of gross revenue expenditure by the end of 2010/2011. This has been built into the Policing Plan 2008-2011 and also into the 'Staying Ahead 2011' Review as efficiency savings is one of the key methods to maintain and improve service delivery from less available resources.
 39. Activity Based Costing (ABC) continues to be developed. A wide range of statistical information is collated, which has been used to make operational decisions. The next challenge is to demonstrate that routine use is made of ABC data to inform decision making, manage performance and influence decisions on resourcing. While we acknowledge that much data is being gathered to undertake the ABC assessment, there is not yet a clear impact on policing services attributable to using the ABC data.

The Police Authority members continued to play a leading role in ensuring economy, effectiveness and efficiency in the use of the Authority's resources

40. We are satisfied from our work that the Authority and its member committees are:
 - involved appropriately in the approval of the MTFs and budgets;
 - reviewing the financial position, including seeking assurances on the adequacy of reserves and balances;
 - through the audit committee and other member committees, providing scrutiny and challenge to officers of the police Authority and Force;
 - monitoring and promoting improvements in the effectiveness of risk management arrangements for the police Authority;
 - challenging organisational performance; and
 - taking seriously the area of officers and members' code of conduct.
41. The Police Authority or relevant Member committee has approved the 2007/2008 revenue budget, capital programme, statement of accounts and the Statement of Internal Control.
42. To ensure a continued focus on effective use of resources, police Authority members should:
 - Supervise and assist the continuing development of financial and business planning at a strategic and operational level, ensuring a clear link between the Authority and Force's objectives and the intended outputs contained in individual business and financial plans. This should further strengthen the effectiveness of the assurance framework by which the Authority monitors the delivery of programme objectives.
 - Promote further improvements in the identification and use of information on costs and activity to help secure and demonstrate improvements in service performance. A number of initiatives in this area are already underway.

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- Oversee the further development of the annual assurance framework in the areas highlighted in Appendix 1 and continue to ensure that risk management continues to be embedded across the Authority's operations.
43. We would also draw attention to the improvement opportunities and action plan at Appendix 1 which will need to be managed and monitored by officers of the police Authority.

Appendix 1

Action Plan

Para	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion Date
10	The accounts submitted for audit were of a good quality, but the Authority should aim to ensure that the accounts are free from non-trivial errors and further improve audit trail a few areas.	Management should ensure that review arrangements are further strengthened next year to further reduce the small number of non-trivial errors identified in this year's account, and improve the documentation provided in support of earmarked revenue reserves.	Ensures that any adjustments required to the accounts approved by the Authority are kept to an absolute minimum and helps the efficiency of the audit.	Agreed in full	Head of Finance (HoF)	March 2009
13	There is little evidence of consideration of sustainability in operations or in reporting to stakeholders.	The Authority should give greater consideration to sustainable development in its normal assessments of operations and business cases, as well as how this might be measured simply and reported to stakeholders.	Considering sustainability in key business case decisions can ensure that the most cost effective decision is reached over the life of a project or asset.	Agreed in full	Head of Service Delivery (HoSD)	June 2009

Para	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion Date
15	Current planning and modelling within the medium-term financial strategy is not clearly linked to risk management.	We recommend that the links between the financial strategy and risk management are made more explicit. In particular, the focus should be the key risks and pressures facing the Authority and Force, cascading them down into the financial strategy covering three years and incorporating projections or forecasts into six monthly interim reporting. The timeliness of strategic review as part of the 'Staying Ahead 2011' project should enable risks to be reflected in strategies.	Risk issues facing the Force and Authority are clearly factored into medium term strategic planning and monitoring.	Agreed in full	Director of Finance & Administration (DFA)	March 2009
15	The Authority is unable to clearly demonstrate how its financial plans and strategies have contributed to the achievement of policing objectives.	National objectives set out in the overall strategy should be linked down to specific and measurable elements of the annual financial plan. Adopting suitable financial and non-financial indicators to measure key success factors and regularly reporting them would provide specific evidence that underlying plans are meeting key local and national objectives. Detailed review of indicators could be delegated to committee, with a summary report to full Authority suitable to demonstrate this.	Annual demonstration that policing objectives have been met via reporting of indicators making the link between financial plans and national objectives.	Agreed in full	DFA	March 2009

Para	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion Date
18	Variance analysis undertaken within the finance department is based on subjective assessment of variances	We recommend that the key principles underlying these reviews are summarised in a short guidance paper for Finance staff.	Ensure consistent treatment of variances if any changes in finance personnel occur.	Agreed in full	HoF	March 2009
18	Monitoring reports do not report on balances and particularly on reserve balances.	We recommend monitoring reports are extended to include usage of reserve balances throughout the year, projected year-end reserve balances and projected required reserves.	Regular reporting of current and projected reserves position, plus giving Members the reasons for incurring expenditure financed from reserves.	Agreed in full	DFA	March 2009
18	The performance of senior officers is not measured against any specific objectives regarding financial management.	We recommend senior officers objectives and competencies are aligned with their responsibilities for prudent financial management.	Senior officers can be held accountable for financial management using specific objectives, and moreover form a basis for similar objectives and accountability to be cascaded down to other officers and staff with financial management responsibilities (eg, budget holders, business managers etc) as part of the Force's performance development programme for future years.	Agreed in full	Chief Constable (CC) and Police Authority for the CC and DCC PDR. Chief Officers have this included in their PDRs.	Completed

Para	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion Date
20	Integrated asset management is not being achieved within individual business plans.	Further integration of asset management into all individual business plans should be introduced, to ensure the specific resource and asset requirements of all developments are considered.	Individual business plans and strategies will consistently take account of resource requirements, asset availability and usage.	Agreed in full	DFA	June 2009
20	There is no facility to identify opportunities for sharing use of property and integrating asset base with other organisations to maximum effectiveness.	We recommend that the Authority and Force identifies more opportunities for integrating its asset base with other organisations in the third sector and local public agencies.	If opportunities are identified and pursued, there is potential to streamline resources in asset delivery and deliver seamless cross-sector, cross-agency and community based services to users.	Agreed in full	DFA	March 2010
23	Consistent and clear measurement of the continued financial health of the Authority and Force may not being clearly demonstrated.	We recommend a comprehensive set of financial health indicators is adopted, including challenging targets used to monitor and report on overall financial health on a consistent basis. We consider specific indicators split across the APACS policing service domains would be an appropriate basis to measure financial health and identify services with least effective use of financial resources.	Annual demonstration of financial health via robust and regularly reported indicators.	Agreed in full	DFA	March 2009

Para	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion Date
25	Risk management training requirements are not being assessed annually.	While risk management training has already been provided, we recommend that the need for further risk management training is considered annually as part of the personal development reviews, and that this is specifically tailored to individual responsibilities and practical requirements.	Annual skills reviews drive provision of annual risk management training or refresher training to Force officers deemed responsible for local / operational risk identification and management, minimising the risk of an inconsistent and unbalanced knowledge base.	Agreed in full	HoSD	June 2009
25	Risk management currently doesn't extend to include assessing available opportunities capable of being exploited.	Risk management should be extended to include assessing available opportunities capable of being exploited.	To complement the risk register, a register of opportunities available to the Force and Authority is set up and used to assess which projects and developments should be prioritised.	Agreed in full	HoSD	April 2009
27	There is a high level assurance framework in place but the mapping of the assurance framework to strategic objectives, risks, controls and objectives is still developing and unclear.	We recommend mapping the control environment back to the risk management arrangements and therefore linking controls to risks and risks to strategic objectives.	Clear mapping of the control environment back to the risk management arrangements and therefore linking controls to risks and risks to strategic objectives, providing sufficient assurance to the Force and Authority.	Agreed in full	HoSD	March 2009

Para	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion Date
27	There is no annual process for testing and reviewing Business Continuity and Disaster Recovery plans.	We recommend that an annual process for testing and reviewing Business Continuity and Disaster Recovery plans is introduced by the Business Continuity and Disaster Recovery Steering Group.	Assurance that both the Business Continuity and Disaster Recovery plans remain up to date and are proven to work.	Agreed in full	DCC / ACC	June 2009



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